



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners
Elk County, Kansas
PO Box 606
Howard, KS 67349-0606

Management is responsible for the accompanying historical financial statements of Elk County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2017, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of Elk County, Kansas, for the years ending December 31, 2018 and 2019 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

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JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants
Chanute, Kansas
July 17, 2018

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

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State of Kansas
County

To the Clerk of Elk County, State of Kansas

We, the undersigned, officers of

Elk County

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

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Other County

See accompanying summary of significant forecast assumptions and accountants' report.

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ <u>2,879,126</u>
2. Other tax entity levy in 2018 budget	- \$ <u>0</u>
Other tax entity levy in 2018 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>2,879,126</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>205,895</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>1,518,552</u>	
5b. Personal property 2017	- <u>1,492,398</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>26,154</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018 :	+ <u>33,534</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>265,583</u>	
10. Total estimated valuation July 1, 2018	<u>27,509,825</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0097</u>	
12. Percentage adjustment increase (12 times 3)	+ \$ <u>28,066</u>	
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>40,308</u>	
15. Total Percentage Adjustments	\$ <u>68,374</u>	

See accompanying summary of significant forecast assumptions and accountants' report.

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>0</u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>	
22. Law enforcement expenses - 2019 budget:		+	<u>462,966</u>	
Law enforcement expenses - 2018 budget:		-	<u>426,966</u>	
CPI adjustment	1.40%		<u>5,978</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>30,022</u>
23. Fire protection expenses - 2019 budget:		+	<u>0</u>	
Fire protection expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Emergency medical expenses - 2019 budget:		+	<u>300,000</u>	
Emergency medical expenses - 2018 budget:		-	<u>272,500</u>	
CPI adjustment	1.40%		<u>3,815</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>23,685</u>
25. Total Revenue Adjustments				<u>53,707</u>

See accompanying summary of significant forecast assumptions and accountants' report.

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	0
Other tax entity levy - 2019 budget:	+	0
Other tax entity levy - 2019 budget:	+	0
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
28. Total Computed Tax Levy		<u>3,001,207</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	2,812,987	
2016 Tax Levy (Less Levy for other Governmental Units)	2,561,339	Decline
2017 Tax Levy (Less Levy for other Governmental Units)	2,776,435	None
2018 Tax Levy (Less Levy for other Governmental Units)	2,879,126	None
Average Tax Levy (last three years)	2,738,967	
CPI Adjustment of 0.021	57,518	
Average Tax Levy Adjusted by CPI	2,796,485	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	<u>3,001,207</u>	

Exemption from Election Requirement **No**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2019 Tax Levy (Less Levy for other Governmental Units)	3,001,207
2018 Tax Levy (Less Levy for other Governmental Units)	2,879,126
Change in Levy	122,081

CPI Adjustment	40,308
2019 Mill Rate (Less Mills for other Governmental Units)	<u>109,098</u>

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	40,308

Exemption from Election Requirement **No**

See accompanying summary of significant forecast assumptions and accountants' report.

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Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
2 John Deere 575G Motor Grader	6/11/2015	60	2.95%	256,006	158,057	55,826	55,826
Western Star Dump Truck	10/30/2017	36	2.95%	81,402	81,402	28,751	28,751
JD UtilityTractor	8/14/2017	60	0.00%	60,215	60,215	12,043	12,043
				Totals	299,674	96,620	96,620

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	783,588	1,308,948	1,227,184
Receipts:			
Ad Valorem Tax	674,833	346,399	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,278	7,069	11,600
Motor Vehicle Tax	55,283	67,033	29,235
Recreational Vehicle Tax	885	1,071	455
16/20M Vehicle Tax	0	13,495	6,693
Commercial Vehicle Tax	3,390	4,001	1,762
Watercraft Tax	0	339	312
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Rental Excise Tax	2	22	22
Countywide Sales Tax	165,549	171,835	165,000
Mineral Production Tax	214	1,300	200
Interest on Tax	20,616	15,500	20,500
State Grant	0	0	0
Local Alcoholic Liquor Tax	7,263	6,795	8,205
Mortgage Registration Fees	7,027	10,000	7,000
County Officer Fees	54,034	24,000	34,000
Service Fees	20	0	0
Recycling	5,716	0	0
Operating Transfers from:			
Motor Vehicle Operating Fund	2,799	5,139	2,800
Residual Transfer from:			
Solid Waste Fund	97,190	0	0
Windfarm PILOT	800,000	700,000	700,000
In Lieu of Taxes (IRB)	885	230	885
Interest on Idle Funds	30,745	14,132	14,000
Neighborhood Revitalization Rebate	-286	-69	0
Miscellaneous	4,501	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,940,944	1,388,291	1,002,669
Resources Available:	2,724,532	2,697,239	2,229,853

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
County Commission			
Personal Services	42,119	43,000	43,000
Contractual Services	2,667	3,000	3,000
Commodities	300	300	300
Capital Outlay			
Reimbursed Expense			
Total	45,086	46,300	46,300
County Clerk			
Personal Services	58,454	64,000	66,000
Contractual Services	3,058	4,000	4,000
Commodities	1,426	1,500	1,500
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(400)	0	0
Total	62,538	70,500	72,500
County Treasurer			
Personal Services	53,796	61,500	82,000
Contractual Services	4,511	6,900	7,300
Commodities	2,534	1,600	2,500
Capital Outlay			
Reimbursed Expense			
Total	60,841	70,000	91,800
County Attorney			
Personal Services	62,144	66,010	66,560
Contractual Services	5,680	5,082	8,299
Commodities	1,658	700	1,000
Capital Outlay		2,000	2,000
Reimbursed Expense			
Total	69,482	73,792	77,859
Register of Deeds			
Personal Services	63,244	66,500	65,000
Contractual Services	1,401	3,175	3,338
Commodities	682	600	1,937
Capital Outlay	1,345	3,000	3,000
Reimbursed Expense			
Total	66,672	73,275	73,275
Unified Court			
Contractual Services	50,383	66,715	66,715
Commodities	3,133	1,500	1,500
Capital Outlay	0	4,450	4,450
Reimbursed Expense			
Total	53,516	72,665	72,665
Courthouse General			
Personal Services	(6)	0	0
Contractual Services	257,285	250,000	250,000
Commodities	30,486	30,000	30,000
Capital Outlay	0	1,337	0
Reimbursed Expense	(730)	0	0
Total	287,035	281,337	280,000
Airport			
Contractual Services	0	10,000	10,000
Commodities	0	0	0
Capital Outlay	0	0	0
Reimbursed Expense - Airport Grant	0	0	0
Total	0	10,000	10,000
Total - Page 7b	645,170	697,869	724,399

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Appraiser			
Personal Services	71,885	80,000	83,000
Contractual Services	49,653	60,100	60,400
Commodities	3,373	4,000	4,500
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(506)	0	
Total	124,405	145,100	148,900
		0	
Total	0	0	0
County Building Maintenance			
Personal Services	44,169	63,400	68,000
Contractual Services	15,155	25,000	20,000
Commodities	19,714	32,500	27,500
Capital Outlay	0	0	0
Reimbursed Expense	(110)	0	0
Total	78,928	120,900	115,500
Buildings & Equipment - Capital Outlay Projects			
Capital Outlay	0	0	1,280,155
Total	0	0	1,280,155
Sheriff			
Personal Services	368,325	318,515	318,515
Contractual Services	96,066	29,741	29,741
Commodities	47,380	78,710	78,710
Capital Outlay	38,833	0	36,000
Reimbursed Expense	(45,562)	0	0
Total	505,042	426,966	462,966
Emergency Preparedness			
Personal Services	33,011	29,640	30,000
Contractual Services	1,033	3,000	3,000
Commodities	1,437	2,730	2,730
Capital Outlay	0	600	600
Grant Income	0	0	10,000
Grant Expenses	0	0	(10,000)
Total	35,481	35,970	36,330
Coroner			
Contractual Services	6,155	12,000	12,000
Total	6,155	12,000	12,000
Agricultural Appropriations			
Fair	5,000	5,000	5,000
Total	5,000	5,000	5,000
Total - Page7c	755,011	745,936	2,060,851

See accompanying summary of significant forecast assumptions and accountants' report.

Adopted Budget

Prior Year
Actual for 2017

Proposed Budget
Year for 2019

Total - Page7d

Page 7d

Adopted Budget

Expenditures:

Page 7e

2019

Adopted Budget
General Fund - Detail Expend

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

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See accompanying summary of significant forecast assumptions and accountants' report.

Road & Bridge

Page No. 8a

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Maintenance			
Personal Services	477,874	408,080	428,080
Contractual Services	193,188	166,000	186,000
Commodities	974,328	924,000	844,000
Capital Outlay	69,300	326,000	326,509
Reimbursed Expense	(7,234)	(6,000)	(6,000)
Total	1,707,456	1,818,080	1,778,589
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	1,707,456	1,818,080	1,778,589

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	65,421	27,465	3,038
Receipts:			
Ad Valorem Tax	77,661	110,935	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,966	2,264	3,126
Motor Vehicle Tax	8,233	7,563	9,363
Recreational Vehicle Tax	132	121	146
16/20 M Vehicle Tax	0	1,523	2,144
Commercial Vehicle Tax	505	451	564
Watercraft Tax	0	38	100
In Lieu of Tax	100	200	200
Service Fees	137,157	125,000	125,000
Interest on Idle Funds		0	0
Neighborhood Revitalization Rebate	-32	-22	0
Miscellaneous	3,423	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	229,145	248,073	140,643
Resources Available:	294,566	275,538	143,681
Expenditures:			
Public Safety			
Personal Services	209,150	215,000	228,000
Contractual Services	13,436	13,000	26,000
Commodities	17,804	44,500	46,000
Capital Outlay	29,863	0	0
Reimbursed Expense	-3,152	0	0
Cash Forward (2019 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	267,101	272,500	300,000
Unencumbered Cash Balance Dec 31	27,465	3,038	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	278,412	272,500	300,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,000
		Tax Required	156,319
Delinquent Comp Rate:		2.0%	3,126
		Amount of 2018 Ad Valorem Tax	159,445

Adopted Budget Conservation District	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,320	172	724
Receipts:			
Ad Valorem Tax	9,652	11,121	XXXXXXXXXXXXXXXXXX
Delinquent Tax	241	227	236
Motor Vehicle Tax	882	941	939
Recreational Vehicle Tax	14	15	15
16/20 M Vehicle Tax	0	189	215
Commercial Vehicle Tax	54	56	57
Watercraft Tax	0	5	10
In Lieu of Tax	13	0	
Interest on Idle Funds		0	0
Neighborhood Revitalization Rebate	-4	-2	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,852	12,552	1,472
Resources Available:	12,172	12,724	2,196
Expenditures:			
Agriculture			
Contractual Services	12,000	12,000	12,000
Cash Forward (2019 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,000	12,000	14,000
Unencumbered Cash Balance Dec 31	172	724	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	12,000	12,000	14,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,000
		Tax Required	11,804
Delinquent Comp Rate:		2.0%	236
		Amount of 2018 Ad Valorem Tax	12,040

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Direct Election	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,632	3,983	8,974
Receipts:			
Ad Valorem Tax	30,472	50,376	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	733	1,028	1,165
Motor Vehicle Tax	2,155	2,956	4,252
Recreational Vehicle Tax	34	47	66
16/20 M Vehicle Tax	0	595	974
Commercial Vehicle Tax	132	176	256
Watercraft Tax	0	15	46
In Lieu of Tax	39	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-12	-10	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	33,553	55,183	6,759
Resources Available:	36,185	59,166	15,733
Expenditures:			
General Government			
Personal Services	19,588	20,192	33,000
Contractual Services	9,408	25,000	25,000
Commodities	3,206	5,000	5,000
Capital Outlay	0	0	1,000
Cash Forward (2019 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,202	50,192	64,000
Unencumbered Cash Balance Dec 31	3,983	8,974	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	38,000	55,192	64,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,000
		Tax Required	48,267
		Delinquent Comp Rate: 2.0%	965
		Amount of 2018 Ad Valorem Tax	49,232

Adopted Budget

Economic Development	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	45,181	45,298	45,298
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	117	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	117	0	0
Resources Available:	45,298	45,298	45,298
Expenditures:			
Economic Development			
Contractual Services	0	0	45,298
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	45,298
Unencumbered Cash Balance Dec 31	45,298	45,298	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	48,371	45,181	45,298
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,298
		Tax Required	0
		Delinquent Comp Rate: 2.0%	0
		Amount of 2018 Ad Valorem Tax	0

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	517,635	511,481	328,926
Receipts:			
Ad Valorem Tax	691,537	682,841	xxxxxxxxxxxxxxxxxx
Delinquent Tax	19,121	13,936	13,495
Motor Vehicle Tax	72,012	67,319	57,632
Recreational Vehicle Tax	1,152	1,075	896
16/20 M Vehicle Tax	0	13,553	13,196
Commercial Vehicle Tax	4,416	4,016	3,474
Watercraft Tax	0	340	618
Rental Excise	3	0	0
In Lieu of Tax	889	0	0
Prior Year Encumbrance Cancelled	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-287	-135	0
Miscellaneous	1,369	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	790,212	782,945	89,311
Resources Available:	1,307,847	1,294,426	418,237
Expenditures:			
Employee Benefits		0	
Health Insurance	504,819	580,000	700,000
KPERS	132,854	175,000	165,000
Life Insurance	3,437	3,500	5,000
Social Security	118,685	125,000	130,000
Unemployment	1,199	2,000	3,000
Workmen's Compensation	45,879	80,000	90,000
Reimbursed Expense	-10,507	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	796,366	965,500	1,093,000
Unencumbered Cash Balance Dec 31	511,481	328,926	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,140,150	1,040,150	1,093,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,093,000
Tax Required			674,763
Delinquent Comp Rate: 2.0%			13,495
Amount of 2018 Ad Valorem Tax			688,258

Adopted Budget Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	51,563	61,214	39,249
Receipts:			
Ad Valorem Tax	25,437	35,140	xxxxxxxxxxxxxxxxxx
Delinquent Tax	658	717	695
Motor Vehicle Tax	2,606	2,484	2,966
Recreational Vehicle Tax	42	40	46
16/20 M Vehicle Tax	0	500	679
Commercial Vehicle Tax	160	148	179
Watercraft Tax	0	13	32
In Lieu of Tax	33	100	0
Federal Grants	16,944	7,500	6,000
State Grant	12,055	0	6,000
Service Fees	12,738	8,000	8,000
Reimbursed Expenses	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-11	-7	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	70,662	54,635	24,597
Resources Available:	122,225	115,849	63,846
Expenditures:			
Health			
Personal Services	54,697	68,000	68,000
Contractual Services	5,842	1,500	1,500
Commodities	32,603	29,100	29,100
Capital Outlay	0	0	0
Reimbursed Expense	-32,131	-22,000	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	61,011	76,600	98,600
Unencumbered Cash Balance Dec 31	61,214	39,249	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	75,400	76,600	98,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			98,600
Tax Required			34,754
Delinquent Comp Rate: 2.0%			695
Amount of 2018 Ad Valorem Tax			35,449

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Society	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	109	25	73
Receipts:			
Ad Valorem Tax	816	929	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	20	19	26
Motor Vehicle Tax	74	78	78
Recreational Vehicle Tax	1	1	1
16/20 M Vehicle Tax	0	16	18
Commercial Vehicle Tax	4	5	5
Watercraft Tax	0	0	1
In Lieu of Tax	1	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	916	1,048	129
Resources Available:	1,025	1,073	202
Expenditures:			
Culture & Recreation			
Contractual Services	1,000	1,000	1,000
Cash Forward (2019 column)	0	0	500
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,000	1,000	1,500
Unencumbered Cash Balance Dec 31	25	73	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,000	1,000	1,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,500
		Tax Required	1,298
		Delinquent Comp Rate: 2.0%	26
		Amount of 2018 Ad Valorem Tax	1,324

Adopted Budget Mental Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,170	479	2,046
Receipts:			
Ad Valorem Tax	26,993	30,576	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	664	624	619
Motor Vehicle Tax	2,439	2,631	2,581
Recreational Vehicle Tax	39	42	40
16/20 M Vehicle Tax	0	530	591
Commercial Vehicle Tax	150	157	156
Watercraft Tax	0	13	28
In Lieu of Tax	35	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-11	-6	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,309	34,567	4,015
Resources Available:	33,479	35,046	6,061
Expenditures:			
Health			
Contractual Services (Four County Mental H	33,000	33,000	33,000
Cash Forward (2019 column)	0	0	4,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,000	33,000	37,000
Unencumbered Cash Balance Dec 31	479	2,046	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	33,000	33,000	37,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,000
		Tax Required	30,939
		Delinquent Comp Rate: 2.0%	619
		Amount of 2018 Ad Valorem Tax	31,558

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Intellectual Disability	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,312	308	1,388
Receipts:			
Ad Valorem Tax	18,704	21,312	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	457	435	436
Motor Vehicle Tax	1,688	1,823	1,799
Recreational Vehicle Tax	27	29	28
16/20 M Vehicle Tax	0	367	412
Commercial Vehicle Tax	104	109	108
Watercraft Tax	0	9	19
In Lieu of Tax	24	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-8	-4	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,996	24,080	2,802
Resources Available:	23,308	24,388	4,190
Expenditures:			
Health			
Contractual Services	23,000	23,000	23,000
Cash Forward (2019 column)	0	0	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,000	23,000	26,000
Unencumbered Cash Balance Dec 31	308	1,388	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	23,000	23,000	26,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			26,000
Tax Required			21,810
Delinquent Comp Rate: 2.0%			436
Amount of 2018 Ad Valorem Tax			22,246

Adopted Budget Noxious Weed	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,369	5,885	5,853
Receipts:			
Ad Valorem Tax	43,767	152,379	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	875	3,110	2,357
Motor Vehicle Tax	3,911	4,297	12,861
Recreational Vehicle Tax	63	69	200
16/20 M Vehicle Tax	0	865	2,945
Commercial Vehicle Tax	240	256	775
Watercraft Tax	0	22	138
In Lieu of Tax	57	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-18	-30	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	48,895	160,968	19,276
Resources Available:	55,264	166,853	25,129
Expenditures:			
Agriculture			
Personal Services	4,267	89,000	89,000
Contractual Services	3,498	16,600	16,600
Commodities	115,088	105,400	87,400
Reimbursed Expense	-73,474	-50,000	-50,000
Cash Forward (2019 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	49,379	161,000	143,000
Unencumbered Cash Balance Dec 31	5,885	5,853	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	58,450	161,000	143,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			143,000
Tax Required			117,871
Delinquent Comp Rate: 2.0%			2,357
Amount of 2018 Ad Valorem Tax			120,228

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Service Program for the Elderly	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	4,838	1,388	3,880
Receipts:			
Ad Valorem Tax	44,396	49,854	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,083	1,017	1,122
Motor Vehicle Tax	3,997	4,330	4,208
Recreational Vehicle Tax	64	69	65
16/20 M Vehicle Tax	0	872	963
Commercial Vehicle Tax	245	258	254
Watercraft Tax	0	22	45
In Lieu of Tax	57	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-18	-10	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,824	56,412	6,657
Resources Available:	54,662	57,800	10,537
Expenditures:			
Social Services for Aged and Poor			
Contractual Services	53,274	53,920	66,650
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	53,274	53,920	66,650
Unencumbered Cash Balance Dec 31	1,388	3,880	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	53,920	53,920	66,650
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		66,650
	Tax Required		56,113
Delinquent Comp Rate:	2.0%		1,122
Amount of 2018 Ad Valorem Tax			57,235

Adopted Budget Special Bridge	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	94,755	32,945	0
Receipts:			
Ad Valorem Tax	49,306	83,122	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,191	1,696	1,079
Motor Vehicle Tax	5,070	4,824	7,016
Recreational Vehicle Tax	81	77	109
16/20 M Vehicle Tax	0	971	1,606
Commercial Vehicle Tax	311	288	423
Watercraft Tax	0	24	75
In Lieu of Tax	64	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-21	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	56,002	91,002	10,308
Resources Available:	150,757	123,947	10,308
Expenditures:			
Public Works			
Contractual Services	12,899	0	0
Commodities	104,913	123,947	0
Capital Outlay	0	0	64,248
Cash Forward (2019 column)		0	
Miscellaneous		0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	117,812	123,947	64,248
Unencumbered Cash Balance Dec 31	32,945	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	120,750	241,500	64,248
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		64,248
	Tax Required		53,940
Delinquent Comp Rate:	2.0%		1,079
Amount of 2018 Ad Valorem Tax			55,019

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	22,111	22,248	20,836
Receipts:			
Ad Valorem Tax	21,716	20,742	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	538	423	429
Motor Vehicle Tax	1,911	2,115	1,751
Recreational Vehicle Tax	30	34	27
16/20 M Vehicle Tax	0	426	401
Commercial Vehicle Tax	117	126	106
Watercraft Tax	0	11	19
In Lieu of Tax	28	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-9	-4	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,331	23,873	2,733
Resources Available:	46,442	46,121	23,569
Expenditures:			
General Government			
Contractual Services	24,194	25,285	45,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,194	25,285	45,000
Unencumbered Cash Balance Dec 31	22,248	20,836	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	35,000	35,000	45,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			45,000
Tax Required			21,431
Delinquent Comp Rate: 2.0%			429
Amount of 2018 Ad Valorem Tax			21,860

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.0%			0
Amount of 2018 Ad Valorem Tax			0

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Program	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	739	0	0
Receipts:			
Local Alcoholic Liquor Tax	7,263	6,795	8,206
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,263	6,795	8,206
Resources Available:	8,002	6,795	8,206
Expenditures:			
Health			
Contractual Services	8,002	6,795	8,206
Cash Forward (2019 column)		0	
Miscellaneous		0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,002	6,795	8,206
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	6,982	7,534	8,206

See Tab A

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	739	259	0
Receipts:			
Local Alcoholic Liquor Tax	7,263	6,795	8,206
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,263	6,795	8,206
Resources Available:	8,002	7,054	8,206
Expenditures:			
Culture & Recreation			
Parks & Recreation	7,743	7,054	8,206
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,743	7,054	8,206
Unencumbered Cash Balance Dec 31	259	0	0
2017/2018/2019 Budget Authority Amount:	7,743	7,534	8,206

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Telephone Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	119,176	114,068	102,068
Receipts:			
Emergency Telephone Tax	49,998	45,000	55,000
Interest on Idle Funds	393	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,391	45,000	55,000
Resources Available:	169,567	159,068	157,068
Expenditures:			
Public Safety			
Contractual Services	15,099	16,000	20,000
Capital Outlay	40,400	41,000	137,068
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,499	57,000	157,068
Unencumbered Cash Balance Dec 31	114,068	102,068	0
2017/2018/2019 Budget Authority Amount:	178,193	164,175	157,068

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	97,189	0	0
Receipts:			
Service Fees	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	97,189	0	0
Expenditures:			
Residual Transfer to General Fund	97,189	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	97,189	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	111,189	14,000	0

See accompanying summary of significant forecast assumptions and accountants' report.

See accompanying summary of significant forecast assumptions and accountants' report.

NOTICE OF BUDGET HEARING

The governing body of

Elk County

will meet on August 13, 2018 at 1:00 PM at Elk County Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Elk County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	1,415,584	27.777	1,470,055	13.574	2,809,850	591,597	21.505
Road & Bridge	1,707,456	41.709	1,818,080	48.034	1,778,589	1,155,716	42.011
Ambulance	267,101	3.135	272,500	4.347	300,000	159,445	5.796
Conservation District	12,000	0.390	12,000	0.436	14,000	12,040	0.438
Direct Election	32,202	1.225	50,192	1.974	64,000	49,232	1.790
Economic Development					45,298		
Employee Benefits	796,366	27.896	965,500	26.757	1,093,000	688,258	25.019
Health	61,011	1.030	76,600	1.377	98,600	35,449	1.289
Historical Society	1,000	0.033	1,000	0.037	1,500	1,324	0.048
Mental Health	33,000	1.091	33,000	1.199	37,000	31,558	1.147
Intellectual Disability	23,000	0.756	23,000	0.836	26,000	22,246	0.809
Noxious Weed	49,379	1.781	161,000	5.971	143,000	120,228	4.370
Service Program for the E	53,274	1.795	53,920	1.954	66,650	57,235	2.081
Special Bridge	117,812	1.999	123,947	3.258	64,248	55,019	2.000
Special Liability	24,194	0.877	25,285	0.813	45,000	21,860	0.795
Special Alcohol Program	8,002		6,795		8,206		
Special Parks and Recreat	7,743		7,054		8,206		
Emergency Telephone Ser	55,499		57,000		157,068		
Solid Waste	97,189						
Non-Budgeted Funds-A	63,802						
Non-Budgeted Funds-B	2,445						
Non-Budgeted Funds-C	13,221						
Non-Budgeted Funds-D	233						
Totals	4,841,513	111.494	5,156,928	110.567	6,760,215	3,001,207	109.098
Less: Transfers	112,989		27,000		30,000		
Net Expenditure	4,728,524		5,129,928		6,730,215		
Total Tax Levied	2,776,435		2,879,126		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	24,903,803		26,040,957		27,509,825		

Outstanding Indebtedness,

	2016	2017	2018
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	565,740	268,241	299,674
Total	565,740	268,241	299,674

*Tax rates are expressed in mills

Kerry E. Herrod
Clerk

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County

NOTICE OF BUDGET HEARING

*Tax rates are expressed in mills

See accompanying summary of significant forecast assumptions and accountants' report.

Kerry E. Herrod
Clerk

Elk County

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
0			0
Road & Bridge			0
Ambulance			0
Conservation District			0
Direct Election			0
Economic Development			0
Employee Benefits			0
Health			0
Historical Society			0
Mental Health			0
Intellectual Disability			0
Noxious Weed			0
Service Program for the Elderly			0
Special Bridge			0
Special Liability			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 27,509,825

Valuation Factor: 27,509.825

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2019 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

See accompanying summary of significant forecast assumptions and accountants' report.

Elk County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2018 and 2019

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 17, 2018, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were calculated by utilizing the adopted 2018 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 98% of the amount of taxes levied for 2018.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2018 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

Forecasted Results for the Year Ending December 31, 2019

Forecasted results for the year ending December 31, 2019, were based upon the forecasted results of operations for the year ending December 31, 2018. With the exception of the items listed below, receipts and expense amounts from 2018 were used for 2019.

Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and exceed, overall, the amount calculated to be in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2019 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League Kansas of Municipalities.

Expenses

Expenses for various funds and departments were based upon requests submitted by the various county departments and approved by the County Commissioners.

The County is planning to continue with the similar past transfers between funds for operations and for certain reserve funds.